



Railroad Ties Purchased by Railroads Sales Tax Exemption Certificate

Louisiana Revised Statute 47:305.50(F)

Louisiana Department of Revenue
Special Programs Division
P.O. Box 66362
Baton Rouge, LA 70896-6362
Telephone: (225) 219-7356 • (TDD): (225) 219-2114

Louisiana Revised Statute 47:305.50(F) provides that state sales and use tax shall not apply to railroad ties purchased by a railroad prior to long-term preservative treatment. The railroad ties purchased through the use of this exemption must be destined for installation into the railroad's track system outside of Louisiana.

PLEASE PRINT OR TYPE.

Vendor		
Address		
City	State	ZIP

I hereby certify that the railroad ties purchased from the vendor listed above have not been subjected to long-term preservative treatment. I further certify that these railroad ties will be installed into our railroad track system outside the taxing jurisdiction of Louisiana.

Railroad		
Address		
City	State	ZIP
Purchasing Officer/Agent		Title
Signature X		Date (dd/mm/yyyy)

Any purchasing officer/agent who fraudulently signs this certificate without intent to use the property purchased in accordance with Louisiana R.S. 47:305.50(F) is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes of 1950.